

高等會計學第四版二刷勘誤表 - 上冊

| 頁數 | 題號 | 行數 | 更正前 | 更正後 |
|-----|----|-------|--|---|
| 2 | | 5 | 大陸清水廠 | 大陸蘇州廠及台中清水廠 |
| 5 | | 4 | 大陸清水廠 | 大陸蘇州廠及台中清水廠 |
| 28 | 15 | 倒 11 | 金福公司之股東 | 全心公司之股東 |
| 71 | | 倒 7 | (2)母公司 X4 年... | (2)甲公司 X4 年... |
| 78 | 9 | 3 | 則為商譽。土地於 X9 年 7 月 1 日 | 則為商譽。X9 年初之存貨於 X9 年底業已出售，土地於 X9 年 7 月 1 日 |
| 78 | 12 | 倒 7 | 誠元公司 X5 年淨利為\$600,000， | 誠和公司 X5 年淨利為\$600,000， |
| 137 | 13 | 倒 3 | ，投資成本與股權淨值差額係未入帳之專利權(分十年攤銷)。已知遠光公司廠房尚有十年之耐用年數，存貨採先進先出法計價。 | ...，投資成本與股權淨值差額係未入帳之專利權(分十年攤銷)。已知遠光公司廠房尚有十年之耐用年數，存貨採先進先出法計價，X3 年底土地尚未出售。 |
| 138 | 13 | 10 | (1)遠景公司因此投資產生之專利權金額。 | (1)投資成本與股權淨值差額分攤至商譽之金額。 |
| 161 | | 倒 1 | ...子公司帳上各項資產... | ...子公司帳上各項資產... |
| 176 | 3 | 7 | 正昌公司 X1 年初股東權益 | 正昌公司 X5 年初股東權益 |
| 237 | 4 | 2 | ...取得當日文明公司股東權益... | ...取得當日瑞安公司股東權益... |
| 245 | 12 | 倒 10 | 資產負債表： 投資明翔公司 \$ 750,000 | 資產負債表： 投資良友公司 \$ 750,000 |
| 252 | | 倒 3 | ...母子公司間固定資產交易之未實現損益... | ...母子公司間固定資產順流交易之未實現損益... |
| 321 | | 10 | ...每年帳上認列之利息收入與利息費用不同，... | ...每年子公司帳上認列之利息收入與母公司帳上認列之利息費用不同，... |
| 327 | | 7 | ... (參閱第 383 頁) ... | ... (參閱第 325 頁) ... |
| 364 | | 倒 1 | ...X3 年母公司的個別淨利\$336,000... | ...X3 年母公司的個別淨利為\$300,000... |
| 365 | | | 第 375 頁圖 8.1 之說明修改如下： 合併總損益 \$300,000 + \$45,000 <u>\$345,000</u> 歸屬予： 母公司股東 \$300,000 + \$36,000 <u>\$336,000</u> 少數股權 \$45,000×20% <u>\$ 9,000</u> | 第 378 頁圖 8.2 之說明修改如下： 合併總損益 <u>\$300,000</u> + \$60,000 <u>\$360,000</u> 歸屬予： 母公司股東 <u>\$300,000</u> + \$36,000 <u>\$336,000</u> 母公司前股東\$60,000× $\frac{3}{12}$ ×80% <u>\$ 12,000</u> 少數股權 \$60,000×20% <u>\$ 12,000</u> |
| 404 | 21 | 倒 5 | ...應認列多少出售損益？ | ...應認列多少出售(損)益？ |
| 405 | 2 | 倒 5 | 台南公司於 X6 年 4 月 30 日以投資成本\$900,000... | 台南公司於 X6 年 4 月 30 日依股權淨值\$900,000... |
| 406 | 5 | 倒 11 | 取得小美公司 40%股權，.... | 取得小美公司 40%股權，並具有控制能力，.... |
| 418 | 20 | 10 | ...X4 年 1 月 1 日惠安公司以(1)每股\$15；... | ...X4 年 1 月 1 日寶屋公司以(1)每股\$15；... |
| 418 | 20 | 11-12 | 若惠安公司所增資發行之新股均由寶屋公司取得，... | 若寶屋公司所增資發行之新股均由惠安公司取得，... |
| 418 | 21 | 14 | 修改如下： 荷蘭公司於 X5 年 1 月 1 日依股權淨值取得松平公司 80%股權，荷蘭公司對松平公司之投資採完全權益法，松平公司於 X5 年 1 月 2 日以(1)每股\$20；(2)每股\$12；增資發行新股 20,000 股予其他個體，其增資前股東權益如下： | |
| 419 | 22 | 1 | (最右欄之名稱) X5 年 12 月 31 日 | (最右欄之名稱) X5 年 1 月 1 日 |

| 476 | 18 | 1 | ...友訊公司及友群公司對友旺公司之股權投資係於X6年1月1日取得，...。友訊公司及友旺公司對友群公司之股權投資係於X6年1月2日取得，... | ...友訊公司及友群公司對友旺公司之股權投資係於X5年12月31日取得，...。友訊公司及友旺公司對友群公司之股權投資係於X5年12月31日取得，... | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------|---|--------------------------|---|---|-------------|--------------|------|---|------------|---|---|--------------------------|--------------|---------|----------|----------|----------|----------|----------|-------|------------------|-----------------|-----------------|--------|-------------------|-------------------|-------------------|--|
| 476 | 19 | 12 | ...佩達公司淨利中包括... | ...佩達公司個別淨利中包括... | | | | | | | | | | | | | | | | | | | | | | | | |
| 476 | 19 | | 投資結構圖修改如右： <pre> graph TD A((逸達公司)) -- 10% --> B((眾達公司)) C((佩達公司)) -- 20% --> B A -- 70% --> C </pre> | | | | | | | | | | | | | | | | | | | | | | | | | |
| 476 | 20 | 倒 2 | ...已知立業公司銷貨毛利為 20%。 | ...已知立業公司銷貨毛利率為 20%。 | | | | | | | | | | | | | | | | | | | | | | | | |
| 462 | 10 | 4 | X9 年度甲公司 | X4 年度甲公司 | | | | | | | | | | | | | | | | | | | | | | | | |
| 462 | 12 | 倒 10 | <table border="1"> <tr> <td></td> <td><u>投資收益</u></td> <td><u>投資乙公司</u></td> </tr> <tr> <td>(2)</td> <td>\$17,900</td> <td>\$59,900</td> </tr> </table> | | <u>投資收益</u> | <u>投資乙公司</u> | (2) | \$17,900 | \$59,900 | <table border="1"> <tr> <td></td> <td><u>投資收益</u></td> <td><u>投資乙公司</u></td> </tr> <tr> <td>(2)</td> <td>\$17,600</td> <td>\$62,600</td> </tr> </table> | | <u>投資收益</u> | <u>投資乙公司</u> | (2) | \$17,600 | \$62,600 | | | | | | | | | | | | |
| | <u>投資收益</u> | <u>投資乙公司</u> | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (2) | \$17,900 | \$59,900 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <u>投資收益</u> | <u>投資乙公司</u> | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (2) | \$17,600 | \$62,600 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 503 | | 14 | ...，將於併合報表產生... | ...，將於合併報表產生... | | | | | | | | | | | | | | | | | | | | | | | | |
| 514 | | 倒 5 | 2.合併申報之優點 | 1.合併申報之優點 | | | | | | | | | | | | | | | | | | | | | | | | |
| 515 | | 10 | 3.合併申報之缺點 | 2.合併申報之缺點 | | | | | | | | | | | | | | | | | | | | | | | | |
| 534 | 6 | | 修改如下： 國信公司 X3 年 1 月 1 日股東權益包括普通股股本\$600,000、10%累積特別股股本\$500,000 及保留盈餘\$225,000。國信公司 X3 年度至 X5 年度保留盈餘變動情形如下： | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | <table border="1"> <thead> <tr> <th></th> <th>X3 年</th> <th>X4 年</th> <th>X5 年</th> </tr> </thead> <tbody> <tr> <td>期初保留盈餘</td> <td>\$ 225,000</td> <td>\$ 275,000</td> <td>\$ 325,000</td> </tr> <tr> <td>加：本期淨利(損)</td> <td>200,000</td> <td>150,000</td> <td>(80,000)</td> </tr> <tr> <td>減：特別股股利</td> <td>(50,000)</td> <td>(50,000)</td> <td>(50,000)</td> </tr> <tr> <td>普通股股利</td> <td><u>(100,000)</u></td> <td><u>(50,000)</u></td> <td><u>(20,000)</u></td> </tr> <tr> <td>期末保留盈餘</td> <td><u>\$ 275,000</u></td> <td><u>\$ 325,000</u></td> <td><u>\$ 175,000</u></td> </tr> </tbody> </table> | | X3 年 | X4 年 | X5 年 | 期初保留盈餘 | \$ 225,000 | \$ 275,000 | \$ 325,000 | 加：本期淨利(損) | 200,000 | 150,000 | (80,000) | 減：特別股股利 | (50,000) | (50,000) | (50,000) | 普通股股利 | <u>(100,000)</u> | <u>(50,000)</u> | <u>(20,000)</u> | 期末保留盈餘 | <u>\$ 275,000</u> | <u>\$ 325,000</u> | <u>\$ 175,000</u> | |
| | X3 年 | X4 年 | X5 年 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 期初保留盈餘 | \$ 225,000 | \$ 275,000 | \$ 325,000 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 加：本期淨利(損) | 200,000 | 150,000 | (80,000) | | | | | | | | | | | | | | | | | | | | | | | | | |
| 減：特別股股利 | (50,000) | (50,000) | (50,000) | | | | | | | | | | | | | | | | | | | | | | | | | |
| 普通股股利 | <u>(100,000)</u> | <u>(50,000)</u> | <u>(20,000)</u> | | | | | | | | | | | | | | | | | | | | | | | | | |
| 期末保留盈餘 | <u>\$ 275,000</u> | <u>\$ 325,000</u> | <u>\$ 175,000</u> | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | 已知國信公司各年度財務報表須於次年送交開股東會承認，並決議股利發放金額，其中特別股股利於 6 月 30 日，而普通股股利於 12 月 31 日發放，並無積欠特別股股利之情形。假設所得於年度中平均賺得。 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 536 | 8 | 1 | ...購買佳芳公司於 X4 年 1 月 1 日依面額發行之十年期、票面利率 10%之公司債，... | ...購買佳芳公司於 X2 年 7 月 1 日依面額發行之十二年期、票面利率 10%之公司債，... | | | | | | | | | | | | | | | | | | | | | | | | |
| 558 | 15 | 倒 3 | 股東權益總額 <u>\$719,000</u> | 股東權益總額 <u>\$709,000</u> | | | | | | | | | | | | | | | | | | | | | | | | |
| 564 | 8 | | 更正如下： | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | <table border="1"> <thead> <tr> <th></th> <th>屬昭德公司投資損益</th> <th>屬少數股權投資損益</th> </tr> </thead> <tbody> <tr> <td>X8 年</td> <td>彌補母公司 X7 年吸收損失\$100,000 昭德投資收益 = \$100,000</td> <td></td> </tr> <tr> <td>X9 年</td> <td>彌補母公司 X7 年吸收損失\$100,000 昭德投資收益 = \$100,000 + \$300,000×80% = \$340,000</td> <td>\$300,000×20% = \$60,000</td> </tr> </tbody> </table> | | 屬昭德公司投資損益 | 屬少數股權投資損益 | X8 年 | 彌補母公司 X7 年吸收損失\$100,000 昭德投資收益 = \$100,000 | | X9 年 | 彌補母公司 X7 年吸收損失\$100,000 昭德投資收益 = \$100,000 + \$300,000×80% = \$340,000 | \$300,000×20% = \$60,000 | | | | | | | | | | | | | | | | |
| | 屬昭德公司投資損益 | 屬少數股權投資損益 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| X8 年 | 彌補母公司 X7 年吸收損失\$100,000 昭德投資收益 = \$100,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| X9 年 | 彌補母公司 X7 年吸收損失\$100,000 昭德投資收益 = \$100,000 + \$300,000×80% = \$340,000 | \$300,000×20% = \$60,000 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 570 | 20 | 2 | 專利權 = \$3,400,000 - \$3,975,000×80% = \$220,000 | 投資成本與股權淨值之差額 = \$3,400,000 - \$3,975,000×80% = \$220,000 志翔公司未入帳專利權之公平價值 = \$220,000÷80% = \$275,000 | | | | | | | | | | | | | | | | | | | | | | | | |

| | | | | |
|-----|----|------|--|---|
| 570 | 22 | 21 | (加列) 認列減損分錄 | |
| | | | $\begin{array}{ccc} & \underline{\hspace{1cm}} & \underline{\hspace{1cm}} \\ & (1) & (2) \\ \text{減損損失} & 400,000 & 365,000 \\ \text{累計減損 - 投資永順公司} & 400,000 & 365,000 \end{array}$ | |
| 571 | 7 | 9 | (1), 乘以少數股權比例。 | (1、4), ...乘以少數股權比例, 我國規定少數股權須列示於股東權益項下。 |
| 579 | 13 | 倒 8 | 專利權 <u>69,000</u> | 商譽 <u>69,000</u> |
| 579 | 13 | 倒 6 | 投資收益 = \$50,000×70% - 存貨低估\$7,000 + 廠房高估\$2,100 - 專利權攤銷\$6,900 = \$30,100 | 投資收益 = \$50,000×70% - 存貨低估\$7,000 + 廠房高估\$2,100 - 專利權攤銷\$6,900 = \$30,100 |
| 597 | 16 | 14 | 投資子公司應調增(減)數 = 完全權益法應有餘額\$760,000 - 成本法餘額\$786,000 = \$(26,000) | 投資子公司應調增(減)數 = 完全權益法應有餘額\$786,000 - 成本法餘額\$786,000 = \$ 0 |
| 608 | 12 | 倒 10 | 資產負債表： 投資明翹公司 \$ 750,000 | 資產負債表： 投資良友公司 \$ 750,000 |
| 625 | 14 | 11 | 沖銷順流未實現出售設備利益。 認列本期順流已實現出售設備利益。 | 沖銷逆流未實現出售設備利益。 認列本期逆流已實現出售設備利益。 |
| 639 | 9 | 倒 1 | X2 年度合併淨利益增加\$15,000×90% = \$13,500 | X2 年度合併淨利益增加 (\$15,000 - $15,000 \times \frac{1}{5}$)×90% = \$10,800 |
| 645 | 16 | 倒 9 | X3 年投資收益修改如下： 大溪公司淨利南雅公司享有數 \$28,000 × 90% 25,200 期初存貨已實現利潤 $(\$50,000 - \$36,000) \times \frac{20}{50}$ 5,600 期末存貨未實現利潤 $(\$60,000 - \$42,000) \times \frac{24}{60}$ (7,200) 已實現出售設備利益 $(\$25,000 - \$20,000) \div 5 \times 90\%$ 900 公司債推定收回利益 (\$100,000 - \$97,000) 3,000 已實現公司債推定收回利益 $(\$100,000 - \$97,000) \div 3 \div 2$ (500) <u>\$27,000</u> | |
| 649 | 18 | 17 | ② 利息收入 149,214 利息費用 149,214 ② 利息收入 (\$53,283 × 12%) 6,394 利息費用 6,394 | ② 利息收入 149,214 利息費用 149,214 |
| 649 | 18 | 17 | ③ 固定資產 2,486,900 累計折舊 - 租賃資產 497,380 租賃資產 1,492,140 累計折舊 - 固定資產* 1,492,140 *\$2,486,900 ÷ 5 × 2 + \$497,380 = \$1,492,140 累計折舊 - 機器設備 5,000 | ③ 固定資產 2,486,900 累計折舊 - 租賃資產 497,380 租賃資產 1,492,140 累計折舊 - 固定資產* 1,492,140 *\$2,486,900 ÷ 5 × 2 + \$497,380 = \$1,492,140 |
| 655 | 21 | 倒 6 | 21.(3), ... | 21.(4), ... |

| 658 | 5 | 倒 9 | ②沖銷投資與小美公司股東權益，列出少數股權。 普通股股本 20,000 資本公積 80,000 保留盈餘(4/30) 244,000 投資小美公司 137,600 少數股權 206,400 | ②沖銷投資與小美公司股東權益，列出少數股權。 普通股股本 20,000 資本公積 80,000 保留盈餘(4/1) 244,000 投資小美公司 137,600 少數股權 206,400 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---------|-------------|-------------|--|--|-----------|--|------|-------------|-------|---------|------|------|------|---------|--|--|--|-------|-------------|-------------|-------------|-------|-------------|-------------|-------------|-------|-----------|------|-------------|------|--------|---------|--------|--------|--------|---------------------------|---------|------|--|--|--------|
| 660 | 8 | 倒 6 | ①沖銷投資收益及西屋公司得自水晶公司之股利， 投資帳戶回復期中取得時之餘額。 投資收益 296,000 投資水晶公司 54,000 股利 240,000 | ①沖銷投資收益及西屋公司得自水晶公司之股利， 投資帳戶回復期中取得時之餘額。 投資收益 296,000 投資水晶公司 56,000 股利 240,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 663 | 11 | 12 | 合併工作底稿更正如下： <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2"></th> <th rowspan="2">榮恩公司</th> <th rowspan="2">85% 恩光公司</th> <th colspan="2">調整與沖銷</th> <th rowspan="2">合併報表</th> </tr> <tr> <th>借</th> <th>貸</th> </tr> </thead> <tbody> <tr> <td>損益表</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>取得股權前淨利</td> <td></td> <td></td> <td>(2) 45,000</td> <td></td> <td>(45,000)</td> </tr> <tr> <td>資產負債表</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>少數股權</td> <td></td> <td></td> <td></td> <td>(2) 210,000 (4) 30,000</td> <td>240,000</td> </tr> </tbody> </table> | | | | 榮恩公司 | 85% 恩光公司 | 調整與沖銷 | | 合併報表 | 借 | 貸 | 損益表 | | | | | | 取得股權前淨利 | | | (2) 45,000 | | (45,000) | 資產負債表 | | | | | | 少數股權 | | | | (2) 210,000 (4) 30,000 | 240,000 | | | | |
| | 榮恩公司 | 85% 恩光公司 | 調整與沖銷 | | 合併報表 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | 借 | 貸 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 損益表 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 取得股權前淨利 | | | (2) 45,000 | | (45,000) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 資產負債表 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 少數股權 | | | | (2) 210,000 (4) 30,000 | 240,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 666 | 16 | 2 | X4年7月1日出售後未攤銷專利權 $= (\$400,000 - \$100,000 \times 2.5) \times \frac{15\%}{90\%} = \$125,000$ | X4年7月1日出售後未攤銷專利權 $= (\$400,000 - \$100,000 \times 2.5) \times \frac{75\%}{90\%} = \$125,000$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 666 | 16 | 13 | (5)沖銷投資收益與股利，投資帳戶回復期初餘額。 | (5)沖銷投資收益與股利，投資帳戶回復期中出售部分股權後、認列投資損益前之餘額。 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 666 | 16 | 14 | (6)期初投資與權益對沖，列出期初少數股權及未攤銷專利權。 | (6)沖銷剩餘之投資餘額與子公司股東權益，列出期初少數股權及未攤銷專利權。 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 668 | 19 | 0 | (漏列第19題解答) 新持股比例 = $\frac{160,000}{250,000} = 64\%$ <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>情況一</th> <th>情況二</th> <th>情況三</th> </tr> </thead> <tbody> <tr> <td>新增之投資成本</td> <td>\$ 0</td> <td>\$ 0</td> <td>\$ 0</td> </tr> <tr> <td>新增之股權淨值</td> <td></td> <td></td> <td></td> </tr> <tr> <td>新股權淨值</td> <td>\$2,048,000</td> <td>\$2,080,000</td> <td>\$2,112,000</td> </tr> <tr> <td>原股權淨值</td> <td>(2,080,000)</td> <td>(2,080,000)</td> <td>(2,080,000)</td> </tr> <tr> <td>差額</td> <td>\$ 32,000</td> <td>\$ 0</td> <td>\$ (32,000)</td> </tr> <tr> <td>資本公積</td> <td>32,000</td> <td rowspan="3">(不必作分錄)</td> <td rowspan="3">32,000</td> </tr> <tr> <td>投資大眾公司</td> <td>32,000</td> </tr> <tr> <td>投資大眾公司</td> <td></td> </tr> <tr> <td>資本公積</td> <td></td> <td></td> <td>32,000</td> </tr> </tbody> </table> | | | | 情況一 | 情況二 | 情況三 | 新增之投資成本 | \$ 0 | \$ 0 | \$ 0 | 新增之股權淨值 | | | | 新股權淨值 | \$2,048,000 | \$2,080,000 | \$2,112,000 | 原股權淨值 | (2,080,000) | (2,080,000) | (2,080,000) | 差額 | \$ 32,000 | \$ 0 | \$ (32,000) | 資本公積 | 32,000 | (不必作分錄) | 32,000 | 投資大眾公司 | 32,000 | 投資大眾公司 | | 資本公積 | | | 32,000 |
| | 情況一 | 情況二 | 情況三 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 新增之投資成本 | \$ 0 | \$ 0 | \$ 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 新增之股權淨值 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 新股權淨值 | \$2,048,000 | \$2,080,000 | \$2,112,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 原股權淨值 | (2,080,000) | (2,080,000) | (2,080,000) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 差額 | \$ 32,000 | \$ 0 | \$ (32,000) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 資本公積 | 32,000 | (不必作分錄) | 32,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 投資大眾公司 | 32,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 投資大眾公司 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 資本公積 | | | 32,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 668 | 20 | 1 | (1) $\frac{720,000 + 200,000 \times 80\%}{1,000,000} = 92\%$ ① ③ (2) 新股權淨值 \$10,524,800 \$10,440,000 原股權淨值 (7,596,000) (7,596,000) 商譽 \$ (71,200) \$ 844,800 | (1) $\frac{800,000 \times 90\% + 200,000}{800,000 + 200,000} = 92\%$ ① ③ (2) 新股權淨值 \$10,524,800 \$ 9,604,800 原股權淨值 (7,596,000) (7,596,000) 商譽 \$ 71,200 \$ (8,800) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | | | | |
|-----|----|------|---|---|
| 690 | 19 | 倒 7 | ...，佩達公司度淨利為 Z | ...，佩達公司已實現淨利為 Z |
| 691 | 20 | 5 | 正業對勤業之投資收益 $= \$150,000 \times 80\% + \$16,000 - \$5,000 = \$131,000$ X1 年度合併淨利益 = $\$300,000 + \$131,000 = \$431,000$ | 勤業 X1 年度淨利 = $\$150,000 + \$20,000 = \$170,000$ 正業對勤業之投資收益 $= \$170,000 \times 80\% - \$16,000 - \$5,000 = \$115,000$ X1 年度合併淨利益 = $\$300,000 + \$115,000 = \$415,000$ |
| 691 | 20 | 11 | 勤業對立業之投資收益 = $\$100,000 \times 20\% = \$16,000$ 正業對勤業之投資收益 = $(\$150,000 + \$20,000 - \$10,000) \times 80\% + \$16,000 - \$5,000 = \$139,000$ X2 年度合併淨利益 $= \$300,000 + \$46,000 + \$139,000 = \$485,000$ | 勤業對立業之投資收益 $= (\$100,000 - \$20,000) \times 20\% - \$10,000 = \$6,000$ 勤業 X2 年度淨利 = $\$150,000 + \$6,000 = \$156,000$ 正業對勤業之投資收益 $= \$156,000 \times 80\% + \$16,000 - \$5,000 = \$135,800$ X2 年度合併淨利益 $= \$300,000 + \$46,000 + \$135,800 = \$481,800$ |
| 691 | 20 | 倒 10 | ...，勤業公司淨利為 Y，立業公司淨利為 Z | ...，勤業公司已實現淨利為 Y，立業公司已實現淨利為 Z |
| 691 | 20 | | | |
| 693 | 8 | 17 | 8.(4) | 8.(2) |
| 697 | 6 | 1-10 | 修改如下： (1) X3 年 7 月 1 日股東權益總額 = $(\$600,000 + \$500,000 + \$225,000) - \$50,000 + \$200,000 \times \frac{1}{2} = \$1,375,000$ X3 年 7 月 1 日普通股股東權益 = $\$1,375,000 - (\$500,000 + \$500,000 \times 10\% \times \frac{1}{2}) = \$850,000$ 成本超過股權淨值數 = $\$800,000 - \$850,000 \times 90\% = \$35,000$ (每年攤銷 $\$35,000 \div 5 = \$7,000$) X3 年投資收益 = $(\$200,000 - \$500,000 \times 10\%) \times \frac{1}{2} \times 90\% - \$7,000 \times \frac{1}{2} = \$64,000$ (2) X4 年投資收益 = $(\$150,000 - \$500,000 \times 10\%) \times 90\% - \$7,000 = \$83,000$ X4 年 12 月 31 日投資帳戶餘額 = $\$800,000 + \$64,000 + \$83,000 - \$100,000 \times 90\% - \$50,000 \times 90\% = \$812,000$ (3) 少數股權淨利(損) = 特別股少數股權淨利 - 普通股少數股權淨損 $= \$500,000 \times 10\% \times 20\% - (\$80,000 + \$50,000) \times 10\% = \$(3,000)$ 期末普通股股東權益 = $(\$600,000 + \$500,000 + \$175,000) - (\$500,000 + \$500,000 \times 10\%) = \$725,000$ 少數股權 = 特別股少數股權 + 普通股少數股權 = $\$550,000 \times 20\% + \$725,000 \times 10\% = \$182,500$ | |
| 702 | 19 | 倒 7 | X5 年底存貨已實現利潤(逆流) | X5 年底存貨未實現利潤(逆流) |

高等會計學第四版二刷勘誤表 - 下冊

| 頁數 | 題號 | 行數 | 更正前 | 更正後 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---------------------|---------------------|-------------------|--|---|---------------------|------|-----------|----------------|------|------|-------------------|-----------|-----------|--------------|-----------|--|------|---------------------|--------|-----------|----------------|--------|----|-------------------|--------|------|---------------------|--------|--------|--------|--|--|--|--|----|--------|--------|--|--|--|-----|--------|--------|--|--|--|------|-------------------|-------------------|---------|-------------------|-------------------|
| 12 | | 倒 7 | 房屋 $\$100,000 \times (100\% - 80\%) \div 5 \times 4 = \$16,000$ | 設備 $\$100,000 \times (100\% - 80\%) \div 5 \times 4 = \$16,000$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 40 | 9 | 倒 7 | <p>資產負債表修改如下：</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">裕豐公司</th> <th style="text-align: center;">裕達公司</th> <th></th> <th style="text-align: center;">裕豐公司</th> <th style="text-align: center;">裕達公司</th> </tr> </thead> <tbody> <tr> <td>現金</td> <td style="text-align: right;">\$ 12,000</td> <td style="text-align: right;">\$ 10,500</td> <td>應付帳款</td> <td style="text-align: right;">\$ 20,000</td> <td style="text-align: right;">\$ 31,000</td> </tr> <tr> <td>應收帳款</td> <td style="text-align: right;">28,000</td> <td style="text-align: right;">30,000</td> <td>普通股股本</td> <td style="text-align: right;">160,000</td> <td style="text-align: right;">80,000</td> </tr> <tr> <td>存貨</td> <td style="text-align: right;">35,000</td> <td style="text-align: right;">37,500</td> <td>保留盈餘</td> <td style="text-align: right;">65,000</td> <td style="text-align: right;">70,000</td> </tr> <tr> <td>投資裕達公司</td> <td style="text-align: right;">75,000</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>土地</td> <td style="text-align: right;">42,000</td> <td style="text-align: right;">48,000</td> <td></td> <td></td> <td></td> </tr> <tr> <td>建築物</td> <td style="text-align: right;">53,000</td> <td style="text-align: right;">55,000</td> <td></td> <td></td> <td></td> </tr> <tr> <td>資產合計</td> <td style="text-align: right;"><u>\$ 245,000</u></td> <td style="text-align: right;"><u>\$ 181,000</u></td> <td>負債與權益合計</td> <td style="text-align: right;"><u>\$ 245,000</u></td> <td style="text-align: right;"><u>\$ 181,000</u></td> </tr> </tbody> </table> | | | 裕豐公司 | 裕達公司 | | 裕豐公司 | 裕達公司 | 現金 | \$ 12,000 | \$ 10,500 | 應付帳款 | \$ 20,000 | \$ 31,000 | 應收帳款 | 28,000 | 30,000 | 普通股股本 | 160,000 | 80,000 | 存貨 | 35,000 | 37,500 | 保留盈餘 | 65,000 | 70,000 | 投資裕達公司 | 75,000 | | | | | 土地 | 42,000 | 48,000 | | | | 建築物 | 53,000 | 55,000 | | | | 資產合計 | <u>\$ 245,000</u> | <u>\$ 181,000</u> | 負債與權益合計 | <u>\$ 245,000</u> | <u>\$ 181,000</u> |
| | 裕豐公司 | 裕達公司 | | 裕豐公司 | 裕達公司 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 現金 | \$ 12,000 | \$ 10,500 | 應付帳款 | \$ 20,000 | \$ 31,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 應收帳款 | 28,000 | 30,000 | 普通股股本 | 160,000 | 80,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 存貨 | 35,000 | 37,500 | 保留盈餘 | 65,000 | 70,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 投資裕達公司 | 75,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 土地 | 42,000 | 48,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 建築物 | 53,000 | 55,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 資產合計 | <u>\$ 245,000</u> | <u>\$ 181,000</u> | 負債與權益合計 | <u>\$ 245,000</u> | <u>\$ 181,000</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 44 | 15 | 6 | ...買回文林公司流通在外之股票 170,000 股。... | ...買回仲冠公司流通在外之股票 170,000 股。... | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 64 | | 倒 4 | (8)總、分公司分別支付營業費用\$1,287,400 及 \$580,000，總公司並提列折舊\$120,000。 | (8)總、分公司分別支付營業費用\$1,397,400 及 \$580,000，總公司並提列折舊\$120,000。 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 65 | 表 12.8 & 倒 3 | 倒 1 | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>交 易</th> <th colspan="2">總 公 司</th> </tr> </thead> <tbody> <tr> <td>(8)支付營業費用</td> <td style="text-align: right;">營業費用 1,407,400</td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;">累計折舊 - 設備 120,000</td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;">現金 1,287,400</td> <td></td> </tr> </tbody> </table> | 交 易 | 總 公 司 | | (8)支付營業費用 | 營業費用 1,407,400 | | | 累計折舊 - 設備 120,000 | | | 現金 1,287,400 | | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>交 易</th> <th colspan="2">總 公 司</th> </tr> </thead> <tbody> <tr> <td>(8)支付營業費用</td> <td style="text-align: right;">營業費用 1,517,400</td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;">累計折舊 - 設備 120,000</td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;">現金 1,397,400</td> <td></td> </tr> </tbody> </table> | 交 易 | 總 公 司 | | (8)支付營業費用 | 營業費用 1,517,400 | | | 累計折舊 - 設備 120,000 | | | 現金 1,397,400 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 交 易 | 總 公 司 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (8)支付營業費用 | 營業費用 1,407,400 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 累計折舊 - 設備 120,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 現金 1,287,400 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 交 易 | 總 公 司 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (8)支付營業費用 | 營業費用 1,517,400 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 累計折舊 - 設備 120,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 現金 1,397,400 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 73 | 9 | 倒 7 | (3)\$64,000 | (3)\$82,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 73 | 11 | 倒 1 | (4)\$543,000 | (4)\$525,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 105 | 18 | | 資產負債表日外幣應收帳款則按即期匯\$34.43 評價 | 資產負債表日外幣應收帳款則按即期匯率\$34.43 評價 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 108 | | 倒 3 | 調整後之銷貨金額為\$3,419,000，相當於 | 調整後之銷貨金額為\$3,471,000，相當於 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 126 | 19 | 2 | (2)X7 年評價損失\$2,985；X8 年無評價利益\$985。 | (2)X7 年評價利益\$2,985；X8 年無評價損失\$985。 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 126 | 21 | 倒 7 | US\$200,000 | US\$30,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 188 | | 倒 7 | <p>表 14.17 修改如下：</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="3">X5 年 12 月 31 日資產負債表</th> </tr> <tr> <th></th> <th style="text-align: center;">再衡量</th> <th style="text-align: center;">換算</th> </tr> </thead> <tbody> <tr> <td>資產</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">:</td> <td style="text-align: center;">:</td> <td style="text-align: center;">:</td> </tr> <tr> <td></td> <td style="text-align: right;"><u>\$14,660,600</u></td> <td style="text-align: center;">:</td> </tr> <tr> <td>負債</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">:</td> <td style="text-align: center;">:</td> <td style="text-align: center;">:</td> </tr> <tr> <td></td> <td style="text-align: right;"><u>\$14,660,600</u></td> <td style="text-align: center;">:</td> </tr> </tbody> </table> | | X5 年 12 月 31 日資產負債表 | | | | 再衡量 | 換算 | 資產 | | | : | : | : | | <u>\$14,660,600</u> | : | 負債 | | | : | : | : | | <u>\$14,660,600</u> | : | | | | | | | | | | | | | | | | | | | | | | | | |
| X5 年 12 月 31 日資產負債表 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 再衡量 | 換算 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 資產 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| : | : | : | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <u>\$14,660,600</u> | : | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 負債 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| : | : | : | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <u>\$14,660,600</u> | : | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 199 | 17 | 倒 5 | ...，則在編製合併工作底稿沖銷分錄時，... | ...，若子公司之財務報表係依當地貨幣編製，則將子公司以當地貨幣表達之財務報表轉換為本國貨幣時，... | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 203 | 29 | 10 | (2)認列換算調整數\$1,000 (貸餘) | (2)認列換算調整數\$1,000 (借餘) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 203 | 30 | 倒 4 | ...X6 年因匯率認列之損益為何？ | ...X7 年因匯率變動所應認列之損益為何？ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 203 | 30 | 倒 2 | <p>金融商品評價損益</p> <p>(1) \$10,000</p> | <p>金融商品評價(損)益</p> <p>(1) \$(70,000)</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|------------|--------------|-------------|--|--|----|----|------------|-----|------|-----------|-----------|--|------|--------------|-------------|--------|------------|------------|-----------|------------|------------|---------|-----------|--|------|------------|--|-------|--|------------|-----------|--|------------|------------|--|----------|---|
| 206 | 6 | 7 | X5 年度財務報表... | X4 年度財務報表... | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 217 | 22 | 倒 8 | X5 年度平均為\$4.25 | X3 年度平均為\$4.25 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 219 | 23 | 5 | 修改如下： 借方： ： ： 運輸設備 84,000 辦公設備 56,000 ： _____ 440,000 | 貸方： 長期借款 40,000 ： ： ： ： ： _____ 440,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 219 | 23 | 17 | (1)...X5 年初有期初存貨€25,000, ... | (1)...X5 年初有期初存貨€25,000 係 X4 年底購入, ... | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 219 | 23 | 倒 6 | (2)...於投資時已購入。折舊性資產均採直線法, 分年提列折舊。 | (2)...於投資時已購入。折舊性資產均採直線法, 無殘值, 分年提列折舊。 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 219 | 23 | 倒 5 | (3)...採市價法評價。 | (3)...按期末公平價值評價。 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 219 | 23 | 倒 3 | (5)自 X1 年初投資至年底累計淨利為€25,000(轉換成新台幣後為\$1,000,000)... | (5)自 X1 年初投資至 X4 年底累計淨利為€25,000(轉換成新台幣後為\$1,040,000)... | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 221 | 24 | 14 | (2)...估計具 年耐用年數, 並採直線法... | (2)...估計具 年耐用年數, 無殘值, 並採直線法... | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 293 | | 4 | 王君分得: $\$60,000 \times \frac{6}{20} = \$18,000$, 周君分得: $\$60,000 \times \frac{10}{20} = \$30,000$, 丁君分得: $\$60,000 \times \frac{4}{20} = \$12,000$ 。 | 丁君分得: $\$60,000 \times \frac{6}{20} = \$18,000$, 周君分得: $\$60,000 \times \frac{10}{20} = \$30,000$, 尤君分得: $\$60,000 \times \frac{4}{20} = \$12,000$ 。 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 312 | 19 | 倒 1 | (4)\$1,000,000 | (4)\$1,200,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 349 | 4 | 倒 10 | (3)\$38,000 | (3)\$380,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 349 | 5 | 倒 7 | (2)\$34,000 | (2)\$340,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 349 | 6 | 倒 1 | (1)\$75,000 | (1)\$750,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 351 | 11 | 16 | <table border="1"> <tr> <td></td> <td>王君</td> <td>李君</td> <td>高君</td> </tr> <tr> <td>(4)</td> <td>\$ 0</td> <td>\$120,000</td> <td>\$440,000</td> </tr> </table> | | 王君 | 李君 | 高君 | (4) | \$ 0 | \$120,000 | \$440,000 | <table border="1"> <tr> <td></td> <td>王君</td> <td>李君</td> <td>高君</td> </tr> <tr> <td>(4)</td> <td>\$15,000</td> <td>\$115,000</td> <td>\$430,000</td> </tr> </table> | | 王君 | 李君 | 高君 | (4) | \$15,000 | \$115,000 | \$430,000 | | | | | | | | | | | | | | | | | |
| | 王君 | 李君 | 高君 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (4) | \$ 0 | \$120,000 | \$440,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 王君 | 李君 | 高君 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (4) | \$15,000 | \$115,000 | \$430,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 403 | 19 | 17 | (2)55.06% | (2)53.06% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 463 | 2 | 8 | (1)應遵守「社會團體財務處理辦法」之規定。 ： (3)會計基礎採用現金收付制。 | (1)購入之長期性資產列為當期費用, 不必提列折舊。 ： (3)會計基礎採用應計基礎。 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 465 | 15 | 倒 2 | 15.() 承上題, X7年合併淨利金額若干? (1)\$343,600 (2)\$370,000 (3)\$358,000 (4)\$327,350 | (刪除此題目) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 556 | 6 | 3 | <p>合併資產負債表修改如下：</p> <table border="1"> <tr> <td colspan="2">台中公司與台南公司</td> <td></td> </tr> <tr> <td colspan="2">X4 年度合併損益表</td> <td></td> </tr> <tr> <td></td> <td>母公司理論</td> <td>個體理論</td> </tr> <tr> <td>銷貨①②</td> <td>\$ 1,910,000</td> <td>\$1,900,000</td> </tr> <tr> <td>銷貨成本③④</td> <td>(879,600)</td> <td>(870,000)</td> </tr> <tr> <td>其他費用⑤</td> <td>(734,000)</td> <td>(734,000)</td> </tr> <tr> <td>少數股權淨利⑥</td> <td>(10,000)</td> <td></td> </tr> <tr> <td>合併淨利</td> <td>\$ 286,400</td> <td></td> </tr> <tr> <td>總合併淨利</td> <td></td> <td>\$ 296,000</td> </tr> <tr> <td>分配給多數股東淨利</td> <td></td> <td>\$ 286,400</td> </tr> <tr> <td>分配給少數股東淨利⑦</td> <td></td> <td>\$ 9,600</td> </tr> </table> | 台中公司與台南公司 | | | X4 年度合併損益表 | | | | 母公司理論 | 個體理論 | 銷貨①② | \$ 1,910,000 | \$1,900,000 | 銷貨成本③④ | (879,600) | (870,000) | 其他費用⑤ | (734,000) | (734,000) | 少數股權淨利⑥ | (10,000) | | 合併淨利 | \$ 286,400 | | 總合併淨利 | | \$ 296,000 | 分配給多數股東淨利 | | \$ 286,400 | 分配給少數股東淨利⑦ | | \$ 9,600 | <p>①\$1,200,000 + \$800,000 - \$100,000×90% = \$1,910,000 ②\$1,200,000 + \$800,000 - \$100,000 = \$1,900,00 ③\$566,000 + \$400,000 - \$100,000×90% + \$4,000×90% = \$879,600 ④\$566,000 + \$400,000 - \$100,000 + \$4,000 = \$870,000 ⑤\$434,000 + \$300,000 = \$734,000 ⑥\$100,000×10% = \$10,000 ⑦(\$100,000 - \$4,000)×10% = \$9,600</p> |
| 台中公司與台南公司 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| X4 年度合併損益表 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 母公司理論 | 個體理論 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 銷貨①② | \$ 1,910,000 | \$1,900,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 銷貨成本③④ | (879,600) | (870,000) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 其他費用⑤ | (734,000) | (734,000) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 少數股權淨利⑥ | (10,000) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 合併淨利 | \$ 286,400 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 總合併淨利 | | \$ 296,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 分配給多數股東淨利 | | \$ 286,400 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 分配給少數股東淨利⑦ | | \$ 9,600 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | | | | | | |
|-----|----|----|--|--|--|------------|
| 559 | 9 | 7 | 科目別比例合併資產負債表修改如下： | | | |
| | | | 現金 | \$ 17,250 | 應付帳款 | \$ 35,500 |
| | | | 應收帳款 | 43,000 | 普通股股本 | 160,000 |
| | | | 存貨 | 53,750 | 保留盈餘 | 65,000 |
| | | | 土地 | 66,000 | | |
| | | | 建築物 | 80,500 | | |
| | | | 資產合計 | \$ 260,500 | 負債與權益合計 | \$ 260,500 |
| 560 | 12 | 倒4 | X5年東新公司投資收益 = \$100,000 × 80% = \$80,000 | X5年東新公司投資收益 = (\$100,000 + \$16,000) × 80% - \$16,000 = \$76,800 | | |
| 560 | 12 | 倒1 | X5年底東新公司投資帳戶餘額 = \$760,000 + \$80,000 - \$50,000 × 80% = \$800,000 | X5年底東新公司投資帳戶餘額 = \$760,000 + \$76,800 - \$50,000 × 80% = \$796,800 | | |
| 561 | 12 | 2 | 投資收益 80,000 投資文明公司 40,000 股利 - 文明公司 40,000 | 投資收益 76,800 投資文明公司 36,800 股利 - 文明公司 40,000 | | |
| 563 | 9 | 13 | 分公司正確淨利 = 帳列淨利 + 已實現存貨加價 = \$63,000 + (\$66,000 + \$220,000 - \$77,000) ÷ 110% × 10% = \$63,000 + \$1,000 = \$64,000 | 分公司正確淨利 = 帳列淨利 + 已實現存貨加價 = \$63,000 + (\$66,000 + \$220,000 - \$77,000) ÷ 110% × 10% = \$63,000 + \$19,000 = \$82,000 | | |
| 563 | 11 | 17 | 聯合銷貨成本 = 總公司銷貨成本 + 分公司銷貨成本 - 已實現存貨加價 = (\$185,000 + \$300,000 - \$150,000) + (\$66,000 + \$220,000 - \$77,000) - \$1,000 = \$543,000 | 聯合銷貨成本 = 總公司銷貨成本 + 分公司銷貨成本 - 已實現存貨加價 = (\$185,000 + \$300,000 - \$150,000) + (\$66,000 + \$220,000 - \$77,000) - \$19,000 = \$525,000 | | |
| 581 | 2 | 13 | ⑧ = (\$16.49 - \$16.55) × 300,000 + (\$16.70 - \$16.55) × 300,000 × 12% × $\frac{2}{12}$ + (\$16.40 - \$16.55) × 300,000 × 12% × $\frac{4}{12}$ = \$(18,900) | ⑧ = (\$16.49 - \$16.55) × 300,000 + (\$16.49 - \$16.55) × 300,000 × 12% × $\frac{2}{12}$ + (\$16.40 - \$16.55) × 300,000 × 12% × $\frac{4}{12}$ = \$(20,160) | | |
| 581 | 3 | 倒9 | 應收利息② 兌換損益 利息收入 | 應收利息 兌換損益 利息收入② | | |
| 583 | 6 | 倒2 | 若虹瑞公司為作任何避險 | 若虹瑞公司未作任何避險 | | |
| 584 | 8 | 3 | 金融資產評價損益 | 金融商品評價損益 | | |
| 584 | 9 | 倒6 | 金融資產評價損益 | 金融商品評價損益 | | |
| 593 | 19 | 4 | 對損益表之影響修改如下： | | | |
| | | | 情況二 | | | |
| | | | 方案一 | 方案二 | 方案三 | |
| | | | 金融商品 評價損益 | (\$0.245 - \$0.185) × 500,000 = \$30,000 (損失) | (\$0.233 - \$0.235) × 500,000 = (\$1,000) (利益) | |
| | | | 損益表 之影響 | \$112,500 - \$25,000 + \$5,000 + \$30,000 = \$122,500 | \$116,500 - \$25,000 + \$1,000 - \$1,000 = \$91,500 | |
| 594 | 20 | 倒4 | 備供出售金融資產 債券 \$ 3,914,125 | 備供出售金融資產 債券 \$ 2,914,125 | | |
| 594 | 20 | 倒1 | 金融資產未實現損益 \$ 108,875 | 金融資產未實現損益 \$ (108,875) | | |
| 597 | 10 | 14 | 10.(2) | 10.(2, 3) | | |
| 598 | 30 | 倒2 | 評價損(益) = \$40,000 - \$30,000 = \$10,000 | 評價損(益) = \$40,000 + \$30,000 = \$70,000 | | |

| 616 | 23 | 15 | 長期借款 = 向眾志公司借款部分 + 非聯屬公司長期墊款部分 = €20,000×\$40 + €30,000×\$41 = \$2,850,000 | 長期借款 = €40,000×\$41 = \$1,640,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|-------------------------|-------------------------|---|--|-----|----|-------------------------|------------------------|------------------------|---------|-------------|--------------|--------------|--------------|-------------|---------|-----------|-----------|---------|---------|-----------------------|------------|-------------------------|-----------|------|-------------------------|-------------------------|-----------|------|-----------|------|---------|-----|---------|------|-----------|------|-----------|------|-----------|------|---------|------|--------|------|---------|---------|---------|------|---------|--|--|--|-------------------|--|-------------------|
| 616 | 23 | 15 | 期初保留盈餘 = €20,000 × \$35 + \$1,000,000 - €2,500 × \$40 - €2,500 × \$42 = \$1,495,000 | 期初保留盈餘 = €20,000 × \$35 + \$1,040,000 - €2,500 × \$40 - €2,500 × \$42 = \$1,535,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 616 | 23 | 17 | 兌換(損)益 = \$83,000 - \$1,661,000 = \$(1,578,000) | 兌換(損)益 = \$83,000 + \$362,000 = \$445,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>試算表更正如下：</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: left;">借方：</th> <th colspan="2" style="text-align: left;">貸方：</th> </tr> </thead> <tbody> <tr> <td>現金</td> <td style="text-align: right;">820,000</td> <td>累計折舊 - 運輸設備</td> <td style="text-align: right;">1,185,000</td> </tr> <tr> <td>應收帳款</td> <td style="text-align: right;">1,230,000</td> <td>累計折舊 - 辦公設備</td> <td style="text-align: right;">790,000</td> </tr> <tr> <td>短期投資</td> <td style="text-align: right;">1,640,000</td> <td>應付帳款</td> <td style="text-align: right;">738,000</td> </tr> <tr> <td>存貨</td> <td style="text-align: right;">2,465,000</td> <td>長期借款</td> <td style="text-align: right;">1,640,000</td> </tr> <tr> <td>運輸設備</td> <td style="text-align: right;">3,090,000</td> <td>股本</td> <td style="text-align: right;">3,500,000</td> </tr> <tr> <td>辦公設備</td> <td style="text-align: right;">2,060,000</td> <td>資本公積</td> <td style="text-align: right;">175,000</td> </tr> <tr> <td>特許權</td> <td style="text-align: right;">504,000</td> <td>保留盈餘</td> <td style="text-align: right;">1,535,000</td> </tr> <tr> <td>銷貨成本</td> <td style="text-align: right;">4,578,000</td> <td>銷貨收入</td> <td style="text-align: right;">7,470,000</td> </tr> <tr> <td>折舊費用</td> <td style="text-align: right;">550,000</td> <td>兌換損益</td> <td style="text-align: right;">83,000</td> </tr> <tr> <td>攤銷費用</td> <td style="text-align: right;">126,000</td> <td>兌換損益平衡數</td> <td style="text-align: right;">362,000</td> </tr> <tr> <td>其他費用</td> <td style="text-align: right;">415,000</td> <td></td> <td></td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;"><u>17,478,000</u></td> <td></td> <td style="text-align: right; border-top: 1px solid black;"><u>17,478,000</u></td> </tr> </tbody> </table> | | | | | 借方： | | 貸方： | | 現金 | 820,000 | 累計折舊 - 運輸設備 | 1,185,000 | 應收帳款 | 1,230,000 | 累計折舊 - 辦公設備 | 790,000 | 短期投資 | 1,640,000 | 應付帳款 | 738,000 | 存貨 | 2,465,000 | 長期借款 | 1,640,000 | 運輸設備 | 3,090,000 | 股本 | 3,500,000 | 辦公設備 | 2,060,000 | 資本公積 | 175,000 | 特許權 | 504,000 | 保留盈餘 | 1,535,000 | 銷貨成本 | 4,578,000 | 銷貨收入 | 7,470,000 | 折舊費用 | 550,000 | 兌換損益 | 83,000 | 攤銷費用 | 126,000 | 兌換損益平衡數 | 362,000 | 其他費用 | 415,000 | | | | <u>17,478,000</u> | | <u>17,478,000</u> |
| 借方： | | 貸方： | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 現金 | 820,000 | 累計折舊 - 運輸設備 | 1,185,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 應收帳款 | 1,230,000 | 累計折舊 - 辦公設備 | 790,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 短期投資 | 1,640,000 | 應付帳款 | 738,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 存貨 | 2,465,000 | 長期借款 | 1,640,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 運輸設備 | 3,090,000 | 股本 | 3,500,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 辦公設備 | 2,060,000 | 資本公積 | 175,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 特許權 | 504,000 | 保留盈餘 | 1,535,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 銷貨成本 | 4,578,000 | 銷貨收入 | 7,470,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 折舊費用 | 550,000 | 兌換損益 | 83,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 攤銷費用 | 126,000 | 兌換損益平衡數 | 362,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 其他費用 | 415,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <u>17,478,000</u> | | <u>17,478,000</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 617 | 23 | 1 | 更正如下： ⊗ 本期損益 = \$7,470,000 + \$83,000 - \$4,578,000 - \$550,000 - \$126,000 - \$415,000 + \$362,000 = \$2,246,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 617 | 23 | 3 | 更正如下： ① 投資收益 = \$2,246,000×80% - \$35,000 = \$1,761,800 ② 投資帳戶 = \$3,850,000 + \$1,040,000×80% - \$35,000×4 - (€2,500×\$40 + €2,500×\$42)×80% + \$1,761,800 = \$6,139,800 或(\$3,500,000 + \$175,000 + \$1,535,000 + \$2,246,000)×80% + \$350,000×5/10 = \$6,139,800 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 618 | 24 | 13 | (2) 商譽 = ... | (2) 專利權 = ... | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 631 | 4 | 7 | 4.(1), 設張君之合夥權益為 X, ... | 4.(1), 設吳君分配之合夥(損)益為 X, ... | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 631 | 9 | 例 4 | 正確之合夥淨利應增加\$6,000, 故王君資本應增加 $\$6,000 \times \frac{1}{2} = \$30,000$ 王君資本應減少私人費用\$6,000, 故合計應減少 $\$30,000 - \$6,000 = \$24,000$ | 正確之合夥淨利應增加\$6,000, 故王君資本應增加 $\$6,000 \times \frac{1}{2} = \$3,000$ 王君資本應減少私人費用\$6,000, 故合計應減少 $\$3,000 - \$6,000 = \$3,000$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 641 | 6 | 例 5 | 修改如下： | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th></th> <th>現金</th> <th>郭君資本($\frac{10}{15}$)</th> <th>楊君資本($\frac{2}{15}$)</th> <th>蕭君資本($\frac{3}{15}$)</th> </tr> </thead> <tbody> <tr> <td>分配現金前餘額</td> <td>\$ 500,000</td> <td>\$ 1,000,000</td> <td>\$ (200,000)</td> <td>\$ (300,000)</td> </tr> <tr> <td>分擔蕭君資本借餘</td> <td></td> <td>(250,000)</td> <td>(50,000)</td> <td>300,000</td> </tr> <tr> <td>楊君繳入現金</td> <td>\$ 500,000 250,000</td> <td>\$ 750,000</td> <td>\$ (250,000) 250,000</td> <td></td> </tr> <tr> <td>分配現金</td> <td>\$ 750,000 (750,000)</td> <td>\$ 750,000 (750,000)</td> <td>\$ 0</td> <td></td> </tr> </tbody> </table> | | | | | | 現金 | 郭君資本($\frac{10}{15}$) | 楊君資本($\frac{2}{15}$) | 蕭君資本($\frac{3}{15}$) | 分配現金前餘額 | \$ 500,000 | \$ 1,000,000 | \$ (200,000) | \$ (300,000) | 分擔蕭君資本借餘 | | (250,000) | (50,000) | 300,000 | 楊君繳入現金 | \$ 500,000 250,000 | \$ 750,000 | \$ (250,000) 250,000 | | 分配現金 | \$ 750,000 (750,000) | \$ 750,000 (750,000) | \$ 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 現金 | 郭君資本($\frac{10}{15}$) | 楊君資本($\frac{2}{15}$) | 蕭君資本($\frac{3}{15}$) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 分配現金前餘額 | \$ 500,000 | \$ 1,000,000 | \$ (200,000) | \$ (300,000) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 分擔蕭君資本借餘 | | (250,000) | (50,000) | 300,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 楊君繳入現金 | \$ 500,000 250,000 | \$ 750,000 | \$ (250,000) 250,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 分配現金 | \$ 750,000 (750,000) | \$ 750,000 (750,000) | \$ 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 642 | 10 | 16 | 李君 \$300,000÷25% = \$120,000 | 李君 \$300,000÷25% = \$1,200,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------------------------|------------------------|--------|---|---|-----------|------|-----------|-----------------------------|-------------|------|---------------|--------|-----------|---------|---------------|---|--------------|-----------|------------------------|------------|--------------|-----------|----|-----------|--------|---------|--------|---------|
| 642 | 11 | 倒 2 | 高君可分配到的現金 $= \$200,000 + (\$560,000 - \$200,000) \times \frac{2}{3} = \$440,000$ 李君可分配到的現金 $= (\$560,000 - \$200,000) \times \frac{1}{3} = \$120,000$ | 高君可分配到的現金 $= \$200,000 + \$200,000 + \$60,000 \times \frac{2}{4} = \$430,000$ 李君可分配到的現金 $= \$100,000 + \$60,000 \times \frac{1}{4} = \$115,000$ 王君可分配到的現金 $= \$60,000 \times \frac{1}{4} = \$15,000$ | | | | | | | | | | | | | | | | | | | | | | | | |
| 648 | 9 | 倒 1 | 分配現金 | 各科目餘額 | | | | | | | | | | | | | | | | | | | | | | | | |
| 655 | 15 | 倒 7 | 15. (3) | 15. (4) | | | | | | | | | | | | | | | | | | | | | | | | |
| 655 | 19 | 倒 2 | ... = 55.06% | ... = 53.06% | | | | | | | | | | | | | | | | | | | | | | | | |
| 657 | 4 | 倒 4 | (1) 損益表修改如下： <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;">崇益公司 損益表 X7 年度</td> </tr> <tr> <td style="text-align: center;">：</td> <td style="text-align: center;">：</td> </tr> <tr> <td>營業費用(\$750,000 + \$350,000)</td> <td style="text-align: right;">(1,100,000)</td> </tr> <tr> <td>營業淨損</td> <td style="text-align: right;">\$ (500,000)</td> </tr> <tr> <td>利息費用</td> <td style="text-align: right;">(50,000)</td> </tr> <tr> <td>重整項目前淨損</td> <td style="text-align: right;">\$ (550,000)</td> </tr> <tr> <td>專業費用</td> <td style="text-align: right;">\$ (100,000)</td> </tr> <tr> <td>保留款利息收入</td> <td style="text-align: right;"><u>8,000</u> (92,000)</td> </tr> <tr> <td>繼續營業單位稅前淨損</td> <td style="text-align: right;">\$ (642,000)</td> </tr> <tr> <td style="text-align: center;">：</td> <td style="text-align: center;">：</td> </tr> </table> | 崇益公司 損益表 X7 年度 | | ： | ： | 營業費用(\$750,000 + \$350,000) | (1,100,000) | 營業淨損 | \$ (500,000) | 利息費用 | (50,000) | 重整項目前淨損 | \$ (550,000) | 專業費用 | \$ (100,000) | 保留款利息收入 | <u>8,000</u> (92,000) | 繼續營業單位稅前淨損 | \$ (642,000) | ： | ： | | | | | |
| 崇益公司 損益表 X7 年度 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ： | ： | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 營業費用(\$750,000 + \$350,000) | (1,100,000) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 營業淨損 | \$ (500,000) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 利息費用 | (50,000) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 重整項目前淨損 | \$ (550,000) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 專業費用 | \$ (100,000) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 保留款利息收入 | <u>8,000</u> (92,000) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 繼續營業單位稅前淨損 | \$ (642,000) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ： | ： | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 660 | 8 | 倒 3 | 獲償金額 $= \$3,000,000 + (\$4,500,000 - \$3,000,000) \times 50\%$ $= \$3,725,000$ | 獲償金額 $= \$4,000,000 + (\$4,500,000 - \$4,000,000) \times 50\%$ $= \$4,250,000$ | | | | | | | | | | | | | | | | | | | | | | | | |
| 664 | 13 | 4 | (3) 增列分錄如下： <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">應付銀行借款</td> <td style="text-align: right;">2,400,000</td> <td style="width: 50%;">應付帳款</td> <td style="text-align: right;">3,200,000</td> </tr> <tr> <td>現金</td> <td style="text-align: right;">2,000,000</td> <td>現金</td> <td style="text-align: right;">2,500,000</td> </tr> <tr> <td>破產財團權益</td> <td style="text-align: right;">400,000</td> <td>破產財團權益</td> <td style="text-align: right;">700,000</td> </tr> </table> | 應付銀行借款 | 2,400,000 | 應付帳款 | 3,200,000 | 現金 | 2,000,000 | 現金 | 2,500,000 | 破產財團權益 | 400,000 | 破產財團權益 | 700,000 | (4) 增列分錄如下： <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">應付帳款</td> <td style="text-align: right;">3,200,000</td> <td style="width: 50%;">應付銀行借款</td> <td style="text-align: right;">2,400,000</td> </tr> <tr> <td>現金</td> <td style="text-align: right;">2,500,000</td> <td>現金</td> <td style="text-align: right;">2,000,000</td> </tr> <tr> <td>破產財團權益</td> <td style="text-align: right;">700,000</td> <td>破產財團權益</td> <td style="text-align: right;">400,000</td> </tr> </table> | 應付帳款 | 3,200,000 | 應付銀行借款 | 2,400,000 | 現金 | 2,500,000 | 現金 | 2,000,000 | 破產財團權益 | 700,000 | 破產財團權益 | 400,000 |
| 應付銀行借款 | 2,400,000 | 應付帳款 | 3,200,000 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 現金 | 2,000,000 | 現金 | 2,500,000 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 破產財團權益 | 400,000 | 破產財團權益 | 700,000 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 應付帳款 | 3,200,000 | 應付銀行借款 | 2,400,000 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 現金 | 2,500,000 | 現金 | 2,000,000 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 破產財團權益 | 700,000 | 破產財團權益 | 400,000 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 667 | 2 | 5 | 2.(4) , 費用項目一定歸類於「未受限制之淨資產」項下。 | 2.(1) , 除少數藝術創作及歷史文物符合「典藏品」之定義者外, 所有長期性資產均必須依照一般公認會計原則提列折舊。 | | | | | | | | | | | | | | | | | | | | | | | | |
| 667 | 15 | 倒 2 | 15. (3) , ... | 16. (3) , ... | | | | | | | | | | | | | | | | | | | | | | | | |
| | 16 | | 16. (4) | 16. (4) (刪除第 15 題) | | | | | | | | | | | | | | | | | | | | | | | | |
| 668 | 17 | 1 | 17.(2) , 銷貨收入 $= \$1,950,000 + \$1,083,000 - \$620,000 = \$2,413,000$ 銷貨成本 $= \$1,320,000 + \$605,000 - \$500,000 = \$1,425,000$ | 17.(1) , 銷貨收入 $= \\$1,950,000 + \\$1,083,000 - \\$620,000 = \\$2,413,000$ 銷貨成本 $= \\$1,320,000 + \\$605,000 - \\$500,000 = \\$1,425,000$ | | | | | | | | | | | | | | | | | | | | | | | | |
| 668 | 25 | 10 | 25. (2) | 25. (4) | | | | | | | | | | | | | | | | | | | | | | | | |
| 668 | 26 | 11 | 26. (2) | 26. (4) | | | | | | | | | | | | | | | | | | | | | | | | |

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|---------------------------------------|----|---------|----------------|---------|--------|--------------------|-------|
| 672 | 10 | 9 | 修改如下： | | | | |
| | | | 交易項目 | | 淨 資 產 | | |
| | | | | | 未受限制 | 暫時受限制 | 永久受限制 |
| 氏演奏會後支出二位清潔工費用\$5,000，另有二位義工 幫忙清理。 | | - 5,000 | | | | | |
| 676 | 14 | 倒 8 | 教育與行政費用 - 一般行政 | 90,000 | 壞帳費用 | 90,000 | |
| | | | 備抵壞帳 | 90,000 | 備抵壞帳 | 90,000 | |
| 680 | 18 | 3 | 基因科學研究費用 | 300,000 | 環保研究費用 | 300,000 | |
| 680 | 18 | 8 | 應收帳款 | 100,000 | 應收帳款 | 100,000 | |